

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 2001

Schedule
Page
Person Responsible:

B-1
1 of 1
D. Leppert

Jurisdictional Rate Base Summary

Line	Rate Base Component (A)	Supporting Schedule (B)	Unadjusted Ave. Future Test Year (C)	Adjustments (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	B - 4; B-5	\$4,151,137	-\$72,543	\$4,078,594
2	Add: Non-AFUDC CWIP	B - 7	0	0	0
3	Less: Reserve for Accum. Depreciation	B - 2.1; B - 6	1,372,532	-13,028	1,359,504
4	Net Utility Plant		2,778,605	-\$59,515	\$2,719,090
5					
6	Additions				
7					
8	Deferred Charges	B - 10	6,344	0	6,344
9	Materials & Supplies	B - 8.1	16,967	0	16,967
10	Cash Working Capital	B - 2.2; B - 8	40,682	311	40,993
11	Amort. of Contributions In Aid of Const.	B - 15	406,468	0	406,468
12					
13	Deductions				
14					
15	FAS 87 Pension	B - 87	7,952	0	7,952
16	Customer Advances	B - 15	0	0	0
17	Contributions In Aid of Construction	B - 15	923,014	0	923,014
18	Deferred Income Taxes - Total	B - 2.3; B - 9	208,829	-23,608	185,221
19					
20					
21	Original Cost Rate Base		\$2,109,271	-\$35,596	\$2,073,675

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule

Page

Person Responsible:

B -2

1 of 1

D. Leppert

Summary of Utility Adjustments to Rate Base

Line	Rate Base Component (A)	Unadjusted Ave. Future Test Year (B)	Summary of Adjustments to Rate Base (C)	Supporting Schedule (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	\$4,151,137	-\$72,543	B - 4	\$4,078,594
2	Add: Non-AFUDC CWIP	0	0		0
3	Less: Reserve for Accum. Depreciation	1,372,532	-13,028	B - 2.1	1,359,504
4	Net Utility Plant	2,778,605	-\$59,515		\$2,719,090
5					
6	Additions				
7					
8	Deferred Charges	6,344	0		6,344
9	Materials & Supplies	16,967	0		16,967
10	Cash Working Capital	40,682	311	B - 2.2	40,993
11	Amort. of Contributions In Aid of Const.	406,468	0		406,468
12					
13	Deductions				
14					
15	FAS 87 Pension	7,952	0		7,952
16	Customer Advances	0	0		0
17	Contributions In Aid of Construction	923,014	0		923,014
18	Deferred Income Taxes - Total	208,829	-23,608	B - 2.3	185,221
19					
20					
21	Original Cost Rate Base	\$2,109,271	-\$35,596		\$2,073,675

Period Reported: 2001

Detailed Adjustments to Rate Base

Reserve for Accumulated Depreciation:

Depreciation reserve is adjusted based upon the retirements per Schedule B-4 as well as depreciation expense adjustments per Schedule C-2.4. Please see B-4 and C-2.4 as well as direct testimony of Frank X. Simpson.

Line	Major Account Number (A)	Plant Description (B)	Unadjusted Ave. Future Test Year (B-6) (C)	Retirement Adjustments (B-4) (D)	Depreciation Expense Adjustments (C-2.4) (E)	Total Adjustments (D + E) (F)	Adjusted Ave. Future Test Year (C + F) (G)
Source of Supply Plant							
1	304	Structures and improvements	\$23,065	-\$323	\$1,256	\$933	\$23,998
2	305	Collecting & Impounding Reservoirs	0	0	0	0	0
3	306	Lake, River and Other Intakes	0	0	0	0	0
4	307	Wells and Springs	60,156	-2,231	-960	-3,191	56,965
5	309	Supply Mains	3,120	0	-24	-24	3,096
6							
7							
8	Pumping Plant						
9	304	Structures and Improvements	168	0	4	4	173
10	310	Power Generating Equipment	12,654	0	1,261	1,261	13,915
11	311	Electric Pumping Equipment	-21,593	-7,746	2,758	-4,988	-26,581
12	Water Treatment Plant						
13	304	Structures and Improvements	-54	0	1,347	1,347	1,293
14	320	Water Treatment Equipment	94,021	-6,171	3,780	-2,391	91,629
15							
16	Transmission & Dist. Plant						
17	304	Structures and improvements	102	0	42	42	144
18	330	Dist. Reservoirs & Standpipes	86,370	0	-684	-684	85,686
19	331	T & D Mains	708,612	-1,720	17,234	15,514	724,126
20	333	Services	333,511	-654	9,786	9,132	342,643
21	334	Meters	4,316	0	596	596	4,912
22	334	Meter Installations	1,187	0	128	128	1,314
23	335	Hydrants	6,437	-306	1,232	926	7,364
24	339	Other Plant & Misc. Equipment	-17	0	149	149	132
25	General Plant						
26	304	Structures and Improvements	26,516	0	7,228	7,228	33,744
27	344	Laboratory Equipment	387	0	155	155	542
28	340	Office Furniture and Equipment	25,864	-47,240	11,720	-35,519	-9,656
29	340	Data Processing Equipment	0	0	0	0	0
30	342	Stores Equipment	1,182	0	0	0	1,182
31	345	Power Equipment	3,302	0	2,892	2,892	6,194
32	346	Communication Equipment	10,976	0	9,665	9,665	20,641
33	347	Miscellaneous Equipment	911	0	59	59	970
34	341	Transportation Equipment	-10,716	-6,152	5,571	-582	-11,298
35	343	Tools, Shop and Garage Equip.	2,055	0	1,765	1,765	3,821
36							
37		CIAC and Other Adjustments	0		-17,445	-17,445	-17,445
38							
39							
40		TOTAL:	\$1,372,532	-\$72,543	\$59,515	-\$13,028	\$1,359,504

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule

B - 2.2

Page

1 of 1

Person Responsible:

D. Leppert

Detailed Adjustments to Rate Base**Line Working Capital:**

1	Total Operating Expenses (Pre Income Taxes)	\$514,628
2		
3	Uncollectible Accounts Expense	36,684
4	Annual Amortization of Rate Case Expense	20,838
5	Depreciation Expense	113,438
6	Real Estate Tax Expense	<u>15,723</u>
7	Operating Expense Requiring Working Capital	327,944
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>
9	TOTAL:	\$40,993
10		
11		
12	Unadjusted Average Future Test Year:	<u>40,682</u>
13		
14		
15	Adjustment to Working Capital	<u>\$311</u>

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 2001

Schedule B - 2.3
Page 1 of 1
Person Responsible: F. Simpson

Detailed Adjustments to Rate Base

Deferred Taxes: Deferred Taxes are adjusted based upon increase in book depreciation per schedule C-2.4.
Please see schedule C-2.4 and C-5.3 as well as direct testimony of Frank X. Simpson.

Line	Description (A)	Unadjusted Depreciation Rates (B)	Adjusted Depreciation Rates (C)	Deferred Tax Adjustment (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$72,806	\$72,806	\$0
4	Book Depreciation	<u>53,923</u>	<u>113,438</u>	<u>59,515</u>
5	Tax Depreciation Difference to Book Depreciation	18,883	-40,632	-59,515
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	<u>\$18,883</u>	<u>-\$40,632</u>	<u>-\$59,515</u>
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	-1,356	2,917	4,273
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	17,527	-37,715	-55,242
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	-6,134	13,200	19,335
23				
24				
25				
26	Total Deferred Tax Adjustment (lines 14 + 22)	<u>-\$7,490</u>	<u>\$16,118</u>	<u>\$23,608</u>

Comparative Balance Sheet for Prior Five Years and the Test Year

Period Reported: 1996 - 2001
Prior Year (1999) 12 Mo. Actual

Assets - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Utility Plant In Service:							
2	Water & Sewer	\$147,894,379	\$149,889,631	\$145,899,126	\$137,538,427	\$131,229,447	\$125,978,699	\$121,747,842
3								
4	Utility Plant Held For Future Use:							
5	Water & Sewer	479,944	479,944	479,944	479,944	1,021,924	991,730	990,111
6								
7	Construction Work In Progress:							
8	Water & Sewer	819,715	819,715	819,715	2,242,911	712,300	944,141	696,114
9								
10	Acq. Adj. - Water & Sewer - Net	-106,736	-106,736	-106,736	-229,495	-229,494	-229,494	-229,494
11								
12	Amortization of Acquisition Adj.	255,521	252,816	258,225	386,394	391,804	392,829	370,970
13	Accumulated Depreciation - Water & Sewer	-39,161,559	-40,912,359	-37,410,759	-35,990,381	-32,498,446	-29,093,348	-26,119,917
14								
15								
16	Net Utility Plant	\$110,181,263	\$110,423,011	\$109,939,515	\$104,427,800	\$100,627,535	\$98,984,557	\$97,455,626
17								
18	Non Utility Property	490,875	490,875	490,875	490,875	317,875	\$314,860	\$317,510
19	Accumulated Depreciation	-46,190	-47,291	-45,089	-42,886	-37,040	-33,100	-28,355
20	Net Non Utility Property	\$444,685	\$443,584	\$445,786	\$447,989	\$280,835	\$281,760	\$289,155
21								
22	Other Investments	\$7	\$7	\$7	\$7	\$7	\$7	\$7
23	Special Funds	0	0	0	0	0	0	0
24								
25	Total Investment and Fund Acct.	\$444,692	\$443,591	\$445,793	\$447,996	\$280,842	\$281,767	\$289,162
26								
27	Cash	46,981	71,419	22,542	508,172	1,690,740	514,574	729,041
28	Spec. Dep./Other Special Funds	6,500	6,500	6,500	6,500	24,690	0	0
29	Temporary Cash Investments	203,307	179,163	227,450	383,335	419,232	396,809	513,638
30	Accounts Rec. - Net of Reserve	2,932,217	2,932,217	2,932,217	2,932,217	2,765,100	2,418,157	2,665,992
31	Accounts Rec. - Assoc. Co's.	67	67	67	67	125	0	3,747
32	Materials and Supplies - Water + Sewer	450,414	451,944	448,883	411,677	548,994	555,853	557,026
33								
34	Prepaid Assets	29,621	29,621	29,621	29,621	156,527	331,637	369,885
35	Rents Receivable	865	865	865	865	706	490	740
36	Accrued Utility Revenues	821,204	821,204	821,204	872,171	729,639	690,425	610,846
37	Misc. and Current Accrued Assets	0	0	0	0	0	0	0
38	Deferred Debits	4,420,724	4,328,043	4,513,404	4,422,544	9,842,223	9,399,973	9,108,533
39								
40	TOTAL ASSETS	\$119,537,853	\$119,687,645	\$119,388,061	\$114,442,965	\$117,086,353	\$113,574,242	\$112,304,236

Period Reported: 1996 - 2001
Prior Year (1999) 12 Mo. Actual

Comparative Balance Sheet for Prior Five Years and the Test Year

Equity Capital and Liabilities - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Common Stock	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,653,600	\$2,653,600
2	Preferred Stock	400,000	400,000	400,000	400,000	400,000	400,000	400,000
3	Premium on Capital Stock	8,967,550	8,967,550	8,967,550	8,967,550	8,967,550	5,297,550	5,297,550
4	Other Paid In Capital	13,920,586	13,971,349	13,869,823	13,768,171	13,688,161	13,688,161	13,688,161
5	Capital Stock Expense	-50,792	-50,792	-50,792	-50,792	-50,792	-46,792	-46,792
6	Unapprop. Retained Earnings	15,440,818	15,748,007	15,133,629	11,869,156	10,659,502	10,252,379	10,169,423
7	Approp. Retained Earnings	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8								
9	TOTAL PROPRIETARY CAPITAL	\$42,073,691	\$42,431,643	\$41,715,739	\$38,349,614	\$37,059,950	\$32,656,827	\$32,573,871
10								
11	First Mortgage Bonds	\$39,300,000	\$39,300,000	\$39,300,000	\$37,300,000	\$37,300,000	\$37,300,000	\$37,300,000
12	Other Long Term Debt	60,652	50,645	70,659	90,377	109,803	125,787	139,282
13								
14	TOTAL LONG TERM DEBT	\$39,360,652	\$39,350,645	\$39,370,659	\$37,390,377	\$37,409,803	\$37,425,787	\$37,439,282
15								
16	Notes Payable to Banks	\$2,650,000	\$2,400,000	\$2,900,000	\$2,500,000	\$1,500,000	\$4,100,000	\$4,825,000
17	Accounts Payable	570,994	572,524	569,463	522,087	1,608,664	1,459,389	1,137,607
18	Accounts Payable - Assoc. Co's.	446,755	446,755	446,755	446,755	313,328	87,802	110,109
19	Notes Payable - Assoc. Co's.	0	0	0	0	0	0	0
20	Customer Deposit	183	183	183	183	74	74	2,359
21	Accrued Taxes	721,321	721,321	721,321	721,321	427,267	611,992	278,021
22	Accrued Interest	947,749	947,749	947,749	885,650	949,245	939,230	932,650
23	Accrued Dividends	0	0	0	0	877,500	538,000	0
24	Misc. Current & Accrued Liabilities	0	0	0	0	0	3,932	6,376
25	Customer Advances	2,795,494	2,778,563	2,812,425	2,870,962	2,452,137	2,091,035	472,683
26	Other Deferred Credits	3,455,204	3,479,607	3,430,800	3,437,684	3,620,057	3,366,379	3,883,824
27	Unamortized Investment Tax Credit	967,440	942,456	992,424	1,042,392	1,071,860	1,121,803	1,172,875
28	Contributions In Aid of Construction:							
29	Water + Sewer	23,568,891	23,596,576	23,541,206	24,618,866	24,246,256	23,921,635	24,488,182
30								
31	Accum. Amort. - CIAC:							
32	Water + Sewer	-5,767,963	-5,942,821	-5,593,104	-5,562,312	-5,196,211	-4,826,744	-4,455,036
33								
34	Accumulated Deferred Inc. Taxes	7,747,443	7,962,444	7,532,441	7,219,386	10,746,423	10,077,101	9,436,433
35								
36	TOTAL EQUITY CAP. & LIAB.	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

Summary of Adjustments to Plant in Service

Period Reported: 2001

			Unadjusted Jurisdictional Ave. Future Test Year		Pro Forma Retirements	Pro Forma Reclasses	Adjusted Jurisdictional Ave. Future Test Year	
Line	Account Number	Account Description	(A)	(B)	(C)	(D)	(E)	(F)
1		Intangible Plant						
2	301	Organization			\$4,062			\$4,062
3	302	Franchises & Consents			38,774			38,774
4		Source of Supply Plant						
5	303	Land and Land Rights			4,515			4,515
6	304	Structures and Improvements			54,959	-323		54,636
7	305	Collecting & Impounding Res.			0			0
8	306	Lake, River and Other Intakes			0			0
9	307	Wells and Springs			279,331	-2,231		277,100
10	309	Supply Mains			21,812			21,812
11								
12		Pumping Plant						
13	303	Land and Land Rights			0			0
14	304	Structures and Improvements			1,633			1,633
15	310	Power Generating Equipment			94,852			94,852
16	311	Electric Pumping Equipment			265,579	-7,746		257,833
17		Water Treatment Plant						
18	303	Land and Land Rights			0			0
19	304	Structures and Improvements			48,447			48,447
20	320	Water Treatment Equipment			254,957	-6,171		248,786
21								
22		Transmission & Dist. Plant						
23	303	Land and Land Rights			0			0
24	304	Structures and Improvements			997			997
25	330	Dist. Reservoirs & Standpipes			207,078			207,078
26	331	T & D Mains			1,215,025	-1,720		1,213,305
27	333	Services			737,640	-654		736,986
28	334	Meters			14,160			14,160
29	334	Meter Installations			5,226			5,226
30	335	Hydrants			59,984	-306		59,678
31	339	Other Plant & Misc. Equipment			2,734			2,734
32		General Plant						
33	303	Land and Land Rights			10,261			10,261
34	304	Structures and Improvements			189,628			189,628
35	344	Laboratory Equipment			5,167			5,167
36	340	Office Furniture and Equipment			333,350	-47,240		286,111
37	340	Data Processing Equipment			0			0
38	342	Stores Equipment			0			0
39	345	Power Equipment			103,917			103,917
40	346	Communication Equipment			91,142			91,142
41	347	Miscellaneous Equipment			2,027			2,027
42	341	Transportation Equipment			70,632	-6,152		64,480
43	343	Tools, Shop and Garage Equip			<u>33,247</u>			<u>33,247</u>
44								
45		Total Utility Plant In Service			<u>\$4,151,137</u>	<u>-\$72,543</u>	<u>\$0</u>	<u>\$4,078,594</u>

Gross Additions, Retirements and Transfers

Period Reported: 2000 & 2001
Prior Year (1999) 12 Mo. Actual

Line	Account Number	Account Description	Plant as of 12/31/99	Additions 2000	Retirements 2000	Allocations / Transfers 2000	Projected 12/31/00	Additions 2001	Retirements 2001	Allocations / Transfers 2001	Projected 12/31/01	Ave. Future Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
1		Intangible Plant										
2	301	Organization	\$4,062				\$4,062				\$4,062	\$4,062
3	302	Franchises & Consents	38,774				38,774				38,774	38,774
4		Source of Supply Plant										
5	303	Land and Land Rights	4,515				4,515				4,515	4,515
6	304	Structures and Improvements	51,425	0	-212		51,212	8,000	-507		58,705	54,959
7	305	Collecting & Impounding Res.	0		0		0				0	0
8	306	Lake, River and Other Intakes	0				0				0	0
9	307	Wells and Springs	281,071		-1,161		279,910		-1,156		278,753	279,331
10	309	Supply Mains	21,947		-91		21,857		-90		21,766	21,812
11												
12		Pumping Plant										
13	303	Land and Land Rights	0				0				0	0
14	304	Structures and Improvements	1,640		-7		1,633				1,633	1,633
15	310	Power Generating Equipment	25,322	70,000	-273		95,049		-393		94,656	94,852
16	311	Electric Pumping Equipment	206,144	61,000	-1,016		266,128		-1,099		265,029	265,579
17		Water Treatment Plant										
18	303	Land and Land Rights	0				0				0	0
19	304	Structures and Improvements	0	48,501	-54		48,447				48,447	48,447
20	320	Water Treatment Equipment	243,319	10,000	-1,034		252,285	6,400	-1,056		257,629	254,957
21												
22		Transmission & Dist. Plant										
23	303	Land and Land Rights	0				0				0	0
24	304	Structures and Improvements	0	1,000	-3		997				997	997
25	330	Dist. Reservoirs & Standpipes	208,367		-861		207,506		-857		206,649	207,078
26	331	T & D Mains	1,187,785	23,733	-4,944		1,206,574	21,902	-4,999		1,223,476	1,215,025
27	333	Services	742,233		-3,066		739,167		-3,054		736,113	737,640
28	334	Meters	12,744	1,000	-55		13,689	1,000	-59		14,630	14,160
29	334	Meter Installations	5,259		-22		5,237		-22		5,215	5,226
30	335	Hydrants	49,057	7,501	-208		56,350	7,501	-233		63,618	59,984
31	339	Other Plant & Misc. Equipment	2,752		-11		2,740		-11		2,729	2,734
32		General Plant										
33	303	Land and Land Rights	10,261			0	10,261			0	10,261	10,261
34	304	Structures and Improvements	175,456	12,000	-56	1,564	188,965			1,327	190,292	189,628
35	344	Laboratory Equipment	5,200		-21		5,178		-21		5,157	5,167
36	340	Office Furniture and Equipment	283,206	2,200	-351	40,348	305,403	11,579	-381	44,697	361,298	333,350
37	340	Data Processing Equipment	0				0				0	0
38	342	Stores Equipment	0				0				0	0
39	345	Power Equipment	39,923	42,000	-266		81,656	45,000	-477		126,179	103,917
40	346	Communication Equipment	86,930		-359		86,571	9,501	-358		95,714	91,142
41	347	Miscellaneous Equipment	936		-4		932	2,200	-11		3,121	2,027
42	341	Transportation Equipment	71,072		-285	-8	70,779		-284	-8	70,485	70,632
43	343	Tools, Shop and Garage Equip.	28,942	3,000	-126		31,816	3,000	-138		34,678	33,247
44												
45		Total Utility Plant In Service	\$3,768,340	\$281,935	-\$14,488	\$41,904	\$4,077,690	\$116,083	-\$15,205	\$46,016	\$4,224,584	\$4,151,137

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division
Rate Case Docket No. 00-

Schedule B - 5
Page 2 of 3
Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 and 1999

Prior Year (1999) 12 Mo. Actual

Gross Additions, Retirements and Transfers

Line	Account Number	Utility Plant Account Description	Plant as of 12/31/97	1998 Gross Additions	1998 Retirements	1998 Transfers	Plant as of 12/31/98	1999 Gross Additions	1999 Retirements	Allocations * / Transfers	Plant as of 12/31/99
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		Intangible Plant									
2	301	Organization	\$4,062				\$4,062		\$0		\$4,062
3	302	Franchises & Consents	38,774				38,774		0		38,774
4		Source of Supply Plant									
5	303	Land and Land Rights	4,515				4,515		0		4,515
6	304	Structures and Improvements	51,425				51,425		0		51,425
7	305	Collecting & Impounding Res.	0				0		0		0
8	306	Lake, River and Other Intakes	0				0		0		0
9	307	Wells and Springs	281,071				281,071		0		281,071
10	309	Supply Mains	21,947				21,947		0		21,947
11											
12		Pumping Plant									
13	303	Land and Land Rights	0				0		0		0
14	304	Structures and Improvements	1,640				1,640		0		1,640
15	310	Power Generating Equipment	25,322				25,322		0		25,322
16	311	Electric Pumping Equipment	206,144				206,144		0		206,144
17		Water Treatment Plant									
18	303	Land and Land Rights	0				0		0		0
19	304	Structures and Improvements	0				0		0		0
20	320	Water Treatment Equipment	240,708				240,708	2,611	0		243,319
21											
22		Transmission & Dist. Plant									
23	303	Land and Land Rights	0				0		0		0
24	304	Structures and Improvements	0				0		0		0
25	330	Dist. Reservoirs & Standpipes	208,367				208,367		0		208,367
26	331	T & D Mains	1,176,108	4,482			1,180,590	7,195	0		1,187,785
27	333	Services	740,537	117			740,654	1,579	0		742,233
28	334	Meters	12,744				12,744		0		12,744
29	334	Meter Installations	5,259				5,259		0		5,259
30	335	Hydrants	40,357	4,670			45,027	4,030	0		49,057
31	339	Other Plant & Misc. Equipment	0				0	2,752	0		2,752
32		General Plant									
33	303	Land and Land Rights	0				0		0	10,261	10,261
34	304	Structures and Improvements	3,690				3,690		0	171,766	175,456
35	344	Laboratory Equipment	5,200				5,200		0		5,200
36	340	Office Furniture and Equipment	79,645				79,645	9,705	-5,442	179,297	263,206
37	340	Data Processing Equipment	0				0		0		0
38	342	Stores Equipment	0				0		0		0
39	345	Power Equipment	39,923				39,923		0		39,923
40	346	Communication Equipment	84,785	2,145			86,930		0		86,930
41	347	Miscellaneous Equipment	936				936		0		936
42	341	Transportation Equipment	56,423	27,665			84,088		-14,991	1,975	71,072
43	343	Tools, Shop and Garage Equip.	26,921	2,021			28,942		0		28,942
44											
45		Total Utility Plant In Service	\$3,356,503	\$41,099	\$0	\$0	\$3,397,602	\$27,871	-\$20,433	\$363,299	\$3,768,340

* 1998 does not reflect allocation of Corporate Office & Remittance Center to Divisional Plant in Service. This allocation is incorporated into 1999 Plant in Service per Column J above.

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Gross Additions, Retirements and Transfers

Corporate Office & Remittance Center Allocations to Divisional Plant In Service

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (K - I) (J)	Projected 2001 Amount D x E x F (K)
1	Corporate Office (Kankakee Division)										
2	(On Kankakee B-5)										
3											
4	A/C 30360 - land	\$100,296	\$100,296	\$100,296	100%	10.23067%	\$10,261	\$0	\$10,261	\$0	\$10,261
5											
6	A/C 30460 - Structures & Improvements	1,635,431	1,648,848	1,661,810	100%	10.23067%	167,316	1,352	168,668	1,347	170,014
7											
8	A/C 34060 - Office Equipment	1,723,878	2,116,590	2,551,734	100%	10.23067%	176,364	40,177	216,541	44,518	261,060
9											
10	A/C 341 - Transportation Equipment	19,306	19,226	19,147	100%	10.23067%	1,975	-8	1,967	-8	1,959
11		<u>\$3,479,911</u>	<u>\$3,884,760</u>	<u>\$4,332,987</u>			<u>\$355,916</u>	<u>\$41,521</u>	<u>\$397,437</u>	<u>\$45,857</u>	<u>\$443,294 (2)</u>
12											
13											
14											
15	Remittance Center (Vermilion County Division)										
16	(On Vermilion B-5)										
17											
18	A/C 30462 - Structures & Improvements	\$504,076	\$528,099	\$525,918	8.63%	10.23067% (1)	\$4,451	\$212	\$4,663	-\$19	\$4,643
19											
20	A/C 34062 - Office Equipment	252,544	275,971	300,487	7.35%	10.23067% (1)	1,899	176	2,075	184	2,260
21											
22	A/C 34062.1 - Data Processing Equipment	370,085	368,205	366,333	2.73%	10.23067% (1)	1,034	-5	1,028	-5	1,023
23		<u>\$1,126,705</u>	<u>\$1,172,275</u>	<u>\$1,192,738</u>			<u>\$7,383</u>	<u>\$383</u>	<u>\$7,766</u>	<u>\$160</u>	<u>\$7,926 (2)</u>
24											
25											
26	Total										
27											
28	Land						\$10,261	\$0	\$10,261	\$0	\$10,261
29	Structures and Improvements						171,766	1,664	173,330	1,327	174,658
30	Office & D. P. Equipment						179,297	40,348	219,645	44,697	264,342
31	Transportation Equipment						1,975	-8	1,967	-8	1,959
32											
33							\$363,299	\$41,904	\$405,203	\$46,016	\$451,220
34											
35											
36											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column J. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 5.1

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

Gains and Losses on Sales of Property

<u>Line</u>	Date Sold (A)	Property Description (B)	Name of Purchaser (C)	Sales Price (D)	Book Cost of Property (E)	Gain or Loss on Sale (F)	Reason for Sale (G)
1	<u>Total Company:</u>		NONE				
2							
3							
4							
5							
6	<u>Woodhaven Water Division:</u>		NONE				

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible

B - 5.2

1 of 1

D. Leppert

Proposed Test Year: Future

Period Reported: 2001

Property Merged or Acquired from Other Utilities

<u>Line</u>	Account Number (A)	Property Description (B)	Merger Cost (C)	Cost Basis (D)	Acquisition Adjustment (E)	Approval Date (F)	Date of Merger (G)	Proposed Property Accounting Treatment (H)
1	N/A		N/A	N/A				

Rate Case Docket No. 00-

Period Reported: 2001

B - 5.3
1 of 1
D. Leppert

<u>Line</u>	<u>I. D.</u> <u>Number</u> <u>(A)</u>	<u>Property</u> <u>Description</u> <u>(B)</u>	<u>Name of</u> <u>Lessor</u> <u>(C)</u>	<u>Frequency</u> <u>(D)</u>	<u>Payments</u> <u>Amount</u> <u>(E)</u>	<u>Annual</u> <u>(F)</u>	<u>Dollar Value (Est.)</u> <u>of Property</u> <u>(G)</u>	<u>Amount in</u> <u>Rate Base</u> <u>(H)</u>	<u>Amount in</u> <u>Operating Exp.</u> <u>(I)</u>
1		Company does not have leased properties with annual lease payments greater than \$100,000.							

Proposed Test Year Period: Future
Period Reported: 2000 and 2001

Depreciation Reserve

Line	Major Account Number	Plant Description	Reserve as of 12/31/99	2000 Expense	2000 Retirements	2000 CIAC amort./ Salv - COR	2000 Allocations	Projected Reserve as of 12/31/00	2001 Expense	2001 Retirements	2001 CIAC amort./ Salv - COR	2001 Allocations	Projected Reserve as of 12/31/01	Ave. Future Test Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Source of Supply Plant												
2	304	Structures and Improvements	\$21,993	\$1,027	-\$212			\$22,807	\$1,022	-\$507			\$23,322	\$23,065
3	305	Collecting & Impounding Reservoirs	0	0	0			0	0	0			0	0
4	306	Lake, River and Other Intakes	0	0	0			0	0	0			0	0
5	307	Wells and Springs	53,491	5,611	-1,161			57,941	5,588	-1,156			62,372	60,156
6	309	Supply Mains	2,599	438	-91			2,946	436	-90			3,293	3,120
7														
8														
9		Pumping Plant												
10	304	Structures and Improvements	126	33	-7			152	33	0			185	168
11	310	Power Generating Equipment	10,854	1,321	-273			11,902	1,897	-393			13,406	12,654
12	311	Electric Pumping Equipment	-27,593	4,909	-1,018			-23,700	5,312	-1,099			-19,486	-21,593
13		Water Treatment Plant												
14	304	Structures and Improvements	0	0	-54			-54	0	0			-54	-54
15	320	Water Treatment Equipment	88,035	4,997	-1,034			91,998	5,102	-1,056			96,044	94,021
16														
17		Transmission & Dist. Plant												
18	304	Structures and Improvements	105	0	-3			102	0	0			102	102
19	330	Dist. Reservoirs & Standpipes	81,429	4,159	-861			84,728	4,142	-857			88,013	86,370
20	331	T & D Mains	680,087	5,430	-4,944	18,460		699,033	5,697	-4,999	18,460		718,191	708,612
21	333	Services	315,910	14,817	-3,066			327,660	14,755	-3,054			339,362	333,511
22	334	Meters	3,994	264	-55			4,204	283	-59			4,428	4,316
23	334	Meter Installations	1,062	105	-22			1,145	105	-22			1,228	1,187
24	335	Hydrants	5,195	1,004	-208			5,991	1,125	-233			6,883	6,437
25	339	Other Plant & Misc. Equipment	0		-11			-11	0	-11			-23	-17
26		General Plant												
27	304	Structures and Improvements	16,960	270	-56		6,092	23,266	357	0		6,143	29,766	26,516
28	344	Laboratory Equipment	264	104	-21			346	103	-21			429	387
29	340	Office Furniture and Equipment	12,423	1,697	-351		8,805	22,574	1,841	-381		5,120	29,154	25,864
30	340	Data Processing Equipment	0	0	0			0	0	0			0	0
31	342	Stores Equipment	1,182	0	0			1,182	0	0			1,182	1,182
32	345	Power Equipment	1,368	1,286	-266			2,388	2,304	-477			4,215	3,302
33	346	Communication Equipment	8,915	1,735	-359			10,291	1,728	-358			11,661	10,976
34	347	Miscellaneous Equipment	876	19	-4			891	52	-11			931	911
35	341	Transportation Equipment	-12,661	1,379	-285		204	-11,363	1,374	-284		203	-10,070	-10,716
36	343	Tools, Shop and Garage Equip.	1,310	608	-126			1,792	665	-138			2,319	2,055
37														
38		CIAC and Other Adjustments						0					0	0
39														
40	Total		\$1,267,923	\$51,213	-\$14,487	\$18,460	\$15,101	\$1,338,212	\$53,923	-\$15,206	\$18,460	\$11,466	\$1,406,853	\$1,372,532

Proposed Test Year Period: Future
Period Reported: 1998 and 1999

Depreciation Reserve

Line	Major Account Number	Plant Description (B)	Reserve as of 12/31/97 (C)	1998 Expense (D)	1998 Retirements (E)	1998 CIAC amort / Salv - COR (F)	Reserve as of 12/31/98 (G)	1999 Expense (H)	1999 Retirements (I)	1999 CIAC amort / Salv - COR (J)	1999 Allocations (K)	Reserve as of 12/31/99 (L)
1		Source of Supply Plant										
2	304	Structures and Improvements	\$20,230	\$735	\$0	\$0	\$20,965	\$1,028	\$0	\$0		\$21,993
3	305	Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0		0
4	306	Lake, River and Other Intakes	0	0	0	0	0	0	0	0		0
5	307	Wells and Springs	43,853	4,016	0	0	47,869	5,622	0	0		53,491
6	309	Supply Mains	1,846	314	0	0	2,160	439	0	0		2,599
7												
8												
9		Pumping Plant										
10	304	Structures and Improvements	70	23	0	0	93	33	0	0		126
11	310	Power Generating Equipment	9,986	362	0	0	10,348	506	0	0		10,854
12	311	Electric Pumping Equipment	-34,661	2,945	0	0	-31,716	4,123	0	0		-27,593
13		Water Treatment Plant										
14	304	Structures and Improvements	0	0	0	0	0	0	0	0		0
15	320	Water Treatment Equipment	82,876	3,439	0	0	86,315	4,828	-3,108	0		88,035
16												
17		Transmission & Dist. Plant										
18	304	Structures and Improvements	105	0	0	0	105	0	0	0		105
19	330	Dist. Reservoirs & Standpipes	74,285	2,977	0	0	77,262	4,167	0	0		81,429
20	331	T & D Mains	621,292	16,869	0	18,342	656,503	5,183	0	18,401		680,087
21	333	Services	290,497	10,583	0	0	301,080	14,830	0	0		315,910
22	334	Meters	3,557	182	0	0	3,739	255	0	0		3,994
23	334	Meter Installations	882	75	0	0	957	105	0	0		1,062
24	335	Hydrants	3,651	643	0	0	4,294	901	0	0		5,195
25												
26		General Plant										
27	304	Structures and Improvements	0	53	0	0	53	74	0	0	16,833	16,960
28	344	Laboratory Equipment	86	74	0	0	160	104	0	0		264
29	340	Office Furniture and Equipment	4,163	1,138	0	0	5,301	1,647	-5,442	0	10,917	12,423
30	340	Data Processing Equipment	0	0	0	0	0	0	0	0		0
31	342	Stores Equipment	603	0	0	0	603	579	0	0		1,182
32	345	Power Equipment	0	570	0	0	570	798	0	0		1,368
33	346	Communication Equipment	5,935	1,242	0	0	7,177	1,738	0	0		8,915
34	347	Miscellaneous Equipment	843	14	0	0	857	19	0	0		876
35	341	Transportation Equipment	-378	1,201	0	0	823	1,507	-14,991	0		-12,661
36	343	Tools, Shop and Garage Equip.	896	414	0	0	1,310	0	0	0		1,310
37												
38		Reserve to be reclassified										
39												
40		Total	\$1,130,617	\$47,869	\$0	\$18,342	\$1,196,828	\$48,486	-\$23,541	\$18,401	\$27,750	\$1,267,923

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo Actual

Schedule B - 5
Page 3 of 3
Person Responsible: F. Simpson

Depreciation Reserve

Corporate Office & Remittance Center Allocations to Divisional Depreciation Reserve

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	<u>Corporate Office (Kankakee Division)</u>										
2	<u>(On Kankakee B-6)</u>										
4	A/C 30460 - Structures & Improvements	162,452	221,257	280,536	100%	10.23067%	16,620	6,016	22,636	6,065	28,701
6	A/C 34060 - Office Equipment	96,884	178,105	223,229	100%	10.23067%	9,912	8,309	18,221	4,616	22,838
8	A/C 341 - Transportation Equipment	0	1,996	3,983	100%	10.23067%	0	204	204	203	407
9		<u>\$259,336</u>	<u>\$401,358</u>	<u>\$507,748</u>			<u>\$26,532</u>	<u>\$14,530</u>	<u>\$41,062</u>	<u>\$10,884</u>	<u>\$51,946</u> (2)
13	<u>Remittance Center (Vermilion County Division)</u>										
14	<u>(On Vermilion B-6)</u>										
16	A/C 30462 - Structures & Improvements	\$24,102	\$32,746	\$41,581	8.63%	10.23067% (1)	\$213	\$76	\$289	\$78	\$367
18	A/C 34062 - Office Equipment	85,194	94,730	105,539	7.35%	10.23067% (1)	641	72	712	81	794
20	A/C 34062.1 - Data Processing Equipment	<u>130,527</u>	<u>282,199</u>	<u>433,245</u>	2.73%	10.23067% (1)	<u>365</u>	<u>424</u>	<u>788</u>	<u>422</u>	<u>1,210</u>
21		<u>\$239,823</u>	<u>\$409,675</u>	<u>\$580,365</u>			<u>\$1,218</u>	<u>\$572</u>	<u>\$1,790</u>	<u>\$581</u>	<u>\$2,371</u> (2)
24	<u>Total</u>										
26	Structures and Improvements						16,833	6,092	22,925	6,143	29,068
27	Office & D. P. Equipment						10,917	8,805	19,722	5,120	24,841
28	Transportation Equipment						0	204	204	203	407
30							\$27,750	\$15,101	\$42,851	\$11,466	\$54,317

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column K. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

B - 7
1 of 1
D. Leppert

Period Reported: 2001

Construction Work In Progress

<u>Line</u>	Project Number (A)	Project Description (B)	Direct Construction Costs (C)	AFUDC (D)	Other Indirect Costs (E)	Total Cost (F)	Amount in Rate Base (G)
1	N/A	Non- AFUDC CWIP	\$0	\$0	\$0	\$0	\$0

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 7.1

Page

1 of 1

Person Responsible

D. Leppert

Period Reported: 2001

Construction Work In Progress - Percent Complete

<u>Line</u>	Project Number <u>(A)</u>	Project Description <u>(B)</u>	Date Project Started <u>(C)</u>	Most Recent Estimated Completion Date <u>(D)</u>	Original Budget Estimate <u>(E)</u>	Most Recent Revised Estimate <u>(F)</u>	Accumulated Construction Costs <u>(G)</u>	Percent Complete <u>(H)</u>
1	N/A	Non- AFUDC CWIP			\$0	\$0	\$0	N/A

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

B - 7.2
1 of 1
D. Leppert

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Allowance for Funds Used During Construction

<u>Line</u>	<u>Information</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>2000</u> <u>(D)</u>	<u>2001</u> <u>(E)</u>
1	Amount of AFUDC Generated	\$0	\$0	\$0	\$0
2					
3	Amount of AFUDC Transferred to Plant	\$0	\$0	\$0	\$0
4					
5	AFUDC Rate	N/A	N/A	N/A	N/A
6					
7					
8					
9	<u>Narrative Summary of AFUDC Policy:</u>				
10					
11	CIWC records allowance for funds used during construction (AFUDC) on all Company invested capital funds which are				
12	in CWIP for over 30 days. The allowance is computed using the formula detailed in 83 Illinois Administrative Code,				
13	Sections 605.120 and 650.120, respectively.				

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 2001

Schedule

Page

Person Responsible:

B - 8

1 of 1

D. Leppert

Cash Working Capital

<u>Line</u>	Individual Component and Calculation Methodology (A)	Amount (B)	Supporting Workpapers or Schedules (C)
	<u>Cash Working Capital:</u>		
1	Total Operating Expenses (Pre Income Taxes)	\$514,628	WP-C1, Col. H, line 26
2	Less:		
3	Uncollectible Accounts Expense	36,684	WP-C1, Col. H, line 18
4	Annual Amortization of Rate Case Expense	20,838	WP-C1, Col. H, line 17
5	Depreciation Expense	113,438	WP-C1, Col. H, line 21
6	Real Estate Tax Expense	<u>15,723</u>	C-19, Col. C, line 16
7	Operating Expense Requiring Working Capital	327,944	
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>	
9	TOTAL:	40,993	

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

B - 8.1
1 of 2
D. Leppert

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Materials and Supplies

Line	Description	M&S Actual Balances 1998	M&S Balances 1999	M&S Projected Balances 2000	M&S Projected Balances 2001
		(B)	(C)	(D)	(E)
1	Month End:				
2	December (prior year)	\$17,286	\$14,360	\$17,084	\$16,831
3	January	17,032	14,901	16,831	17,104
4	February	16,854	15,616	16,831	17,104
5	March	17,572	17,732	16,831	17,104
6	April	16,473	18,883	16,831	17,104
7	May	16,492	17,520	16,831	17,104
8	June	16,636	16,840	16,831	17,104
9	July	16,139	15,293	16,831	17,104
10	August	14,834	15,540	16,831	17,104
11	September	16,326	15,675	16,831	17,104
12	October	17,543	17,720	16,831	17,104
13	November	17,106	18,392	16,831	17,104
14	December	14,360	17,084	16,831	17,104
15	Subtotal	214,653	215,556	219,055	222,080
16					
17	13 Month Average	\$16,512	\$16,581	\$16,850	\$17,083

Note - Assume a 1.506% increase for projected years.

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B - 8.1

2 of 2

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Materials and Supplies

<u>Line</u>	<u>Description</u> <u>(A)</u>	M&S Accts. Pay. Actual Balances 1998 <u>(B)</u>	M&S Accts. Pay. Actual Balances 1999 <u>(C)</u>	M&S Accts. Pay. Projected Balances 2000 <u>(D)</u>	M&S Accts. Pay. Projected Balances 2001 <u>(E)</u>
1	Month End:				
2	December (prior year)	\$0	\$0	\$0	\$0
3	January				
4	February				
5	March				
6	April	The Company does not maintain an Accounts Payable - M&S account			
7	May				
8	June				
9	July				
10	August				
11	September				
12	October				
13	November				
14	December				
15	Subtotal	0	0	0	0
16					
17	13 Month Average	\$0	\$0	\$0	\$0

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1998 -2001
Prior Year (1999) 12 Mo. Actual

Schedule
Page
Person Responsible:

B-9
1 of 4
F. Simpson

Accumulated Deferred Income Taxes - Total

Debit / (Credit)	Components	ICC & CIWC Account #	Description of Event	ADIT as of 12/31/97	ADIT as of 12/31/98	AFIT Ave. 1998	ADIT as of 12/31/99	AFIT Ave. 12/31/99	Projected 12/31/00	Proj. ADIT Ave. 12/31/00	Projected 12/31/01	Proj. ADIT Ave. 12/31/01
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allow. for Doubtful Accts 7.18% SIT & FIT	283	See Column A	\$ 10,025	\$ 28,044	\$ 19,035	\$ (33,645)	\$ (2,801)	\$ (33,645)	\$ (33,645)	\$ (33,645)	\$ (33,645)
2	Allowance for Doubtful Accts 6.40% SIT	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(1,072,719)	(1,373,798)	(1,223,259)	(1,646,512)	(1,510,155)	(1,335,789)	(1,491,151)	(1,255,550)	(1,295,670)
5	Depreciation-Plant Held for Future Use	283		(28,709)	(31,902)	(30,306)	(31,902)	(31,902)	(35,095)	(33,499)	(38,288)	(36,692)
6	Bourbonnais Gain	283		(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT, 6.40% SIT	283		(28,204)	(21,171)	(24,688)	(13,781)	(17,476)	(6,391)	(10,086)	-	(3,196)
10	Pension	190		12,593	6,295	9,444	11,903	9,099	17,510	14,707	23,118	20,314
11	Tank Painting @ 34% FIT, 7.18% SIT	283		(4,405)	15,848	5,722	41,527	28,688	(177,254)	(67,864)	(187,726)	(182,490)
12	Rate Case Amortization	190		78,739	232,074	154,407	407,696	319,885	232,690	320,193	182,120	207,405
13	Software Development	283		(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)
14	Post-retirement Benefits	190		55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507
15	Excess Tax Depreciation	282		(8,871,932)	(9,437,526)	(9,154,729)	(9,964,113)	(9,700,820)	(10,172,876)	(10,068,495)	(10,599,851)	(10,386,364)
16	Cost of Removal / Loss	283		(542,511)	(548,223)	(545,367)	(548,798)	(548,511)	(548,798)	(548,798)	(548,798)	(548,798)
17	Contributions in Aid of Construction	190		3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337
18	Customer Advances	190		18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)
21	FASB 109 ITC	190		235,509	203,883	219,686	172,218	188,041	140,573	156,396	108,928	124,751
22	FASB 109 Rate Change	190		584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207
23	FASB 109 Flow Through	190		(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25	Tax effect Deferred SIT	-		-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment	-		-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS	-		-	-	-	134,766	67,383	134,766	134,766	134,766	134,766
28	Rounding	-		(5)	(14)	(10)	(8)	(11)	(8)	(8)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (6,033,556)	\$ (6,759,698)	\$ (6,396,627)	\$ (7,219,388)	\$ (6,989,543)	\$ (7,532,441)	\$ (7,375,915)	\$ (7,962,444)	\$ (7,747,443)

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1998 -2001
Prior Year (1999) 12 Mo. Actual

Schedule B-9
Page 2 of 4
Person Responsible: F. Simpson

Accumulated Deferred Income Taxes - Federal

Debit / (Credit)	CIWC & ICC		DFIT as of	DFIT as of	DFIT Ave.	DFIT as of	DFIT Ave.	Projected	Proj. DFIT Ave.	Projected	Proj. DFIT Ave.
Line	Account #	Description of Event	12/31/97	12/31/98	1998	12/31/99	12/31/99	12/31/00	12/31/00	12/31/01	12/31/01
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	283	Allowance for Doubtful Accounts	\$ 7,286	\$ 22,163	\$ 14,725	\$ (29,025)	\$ (3,431)	\$ (29,025)	\$ (29,025)	\$ (29,025)	\$ (29,025)
2											
3	282	Oak Run Negative Excess Depreciation	(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	283	Overheads and Other	(881,244)	(1,129,767)	(1,005,506)	(1,356,059)	(1,242,913)	(1,089,588)	(1,222,824)	(1,021,718)	(1,055,653)
5	283	Depreciation-Plant Held for Future Use	(26,735)	(29,371)	(28,053)	(29,371)	(29,371)	(32,007)	(30,889)	(34,644)	(33,326)
6	283	Bourbonnais Gain	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)
7	190	Alternative Minimum Tax	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	190	Deferred State Income Tax	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	283	Tank Painting @ 46% FIT	(25,321)	(19,198)	(22,260)	(12,718)	(15,958)	(6,238)	(9,478)	-	(3,119)
10	190	Pension	8,778	3,578	6,178	8,231	5,905	12,884	10,557	17,537	15,210
11	283	Tank Painting @ 34%	(4,977)	11,745	3,384	33,053	22,399	-148,487	(57,717)	-157,176	(152,831)
12	190	Rate Case Amortization	56,255	184,506	120,381	330,233	257,370	185,017	257,625	143,055	164,036
13	283	Software Development	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)
14	190	Post-retirement Benefits	45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219
15	282	Excess Tax Depreciation	(7,317,290)	(7,784,269)	(7,550,780)	(8,221,219)	(8,002,744)	(8,396,612)	(8,308,916)	(8,746,302)	(8,571,457)
16	283	Cost of Removal / Loss	(457,113)	(461,829)	(459,471)	(462,306)	(462,068)	(462,306)	(462,306)	(462,306)	(462,306)
17	190	Contributions in Aid of Construction	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438
18	190	Customer Advances	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125
19	190	Alternative Minimum Tax	218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	283	Miscellaneous	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)
21	190	FASB 109 ITC	211,609	182,988	197,299	154,368	168,678	125,748	140,058	97,128	111,438
22	190	FASB 109 Rate Change - Combined in '99	648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184
23	190	FASB 109 Flow Through	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)
24			-	-	-	-	-	-	-	-	-
25	190	Tax effect Deferred SIT	-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	283	1997 FIT Return Adjustment	-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27		Rev. - Excess Capacity at WBS				113,832	56,916	113,832	113,832	113,832	113,832
28		Rounding	(5)	(12)	(9)	(9)	(11)	(9)	(9)	(9)	(9)
29											
30		Total Deferred Income Taxes	\$ (4,809,123)	\$ (5,412,428)	\$ (5,110,778)	\$ (5,777,911)	\$ (5,595,170)	\$ (6,033,097)	\$ (5,905,504)	\$ (6,385,319)	\$ (6,209,208)

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1998 -2001
Prior Year (1999) 12 Mo. Actual

Schedule B-9
Page 3 of 4
Person Responsible: F. Simpson

Accumulated Deferred Income Taxes - State

Debit / (Credit)	Components	CIWC & ICC Account #	Description of Event	DSIT as of 12/31/97 (D)	DSIT as of 12/31/98 (E)	DSIT Ave. 1998 (F)	DSIT as of 12/31/99 (G)	DSIT Ave. 12/31/99 (H)	Projected 12/31/00 (I)	Proj. DSIT Ave. 12/31/00 (J)	Projected 12/31/01 (K)	Proj. DSIT Ave. 12/31/01 (L)
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Bad Debt Reserve - 7.18%	283	See Column A	\$ 2,739	\$ 5,881	\$ 4,310	\$ (4,620)	\$ 631	\$ (4,620)	\$ (4,620)	\$ (4,620)	\$ (4,620)
2	Bad Debt Reserve - 6.40%	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		-	-	-	-	-	-	-	-	-
4	Overheads and Other	283		(191,475)	(244,031)	(217,753)	(290,453)	(267,242)	(246,201)	(268,327)	(233,832)	(240,017)
5	Depreciation-Plant Held for Future Use	283		(1,974)	(2,531)	(2,253)	(2,531)	(2,531)	(3,088)	(2,810)	(3,644)	(3,366)
6	Bourbonnais Gain	282		(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)
7	Alternative Minimum Tax	283		-	-	-	-	-	-	-	-	-
8	Deferred State Income Tax	283		-	-	-	-	-	-	-	-	-
9	Tank Painting @ 6.40%	283		(2,883)	(1,973)	(2,428)	(1,063)	(1,518)	(153)	(608)	-	(77)
10	Pension	190		3,815	2,717	3,266	3,672	3,195	4,627	4,149	5,581	5,104
11	Tank Painting @ 7.18%	283		572	4,103	2,338	8,474	6,289	-28,768	(10,147)	-30,550	(29,659)
12	Rate Case Amortization	190		20,484	47,568	34,026	77,463	62,516	47,673	62,568	39,065	43,369
13	Software Development	283		(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)
14	Post-retirement Benefits	190		10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288
15	Excess Tax Depreciation	282		(1,554,642)	(1,653,257)	(1,603,950)	(1,742,894)	(1,698,076)	(1,776,264)	(1,759,579)	(1,853,549)	(1,814,907)
16	Cost of Removal / Loss	283		(85,398)	(86,394)	(85,896)	(86,492)	(86,443)	(86,492)	(86,492)	(86,492)	(86,492)
17	Contributions in Aid of Construction	190		685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899
18	Customer Advances	190		3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042
19	Alternative Minimum Tax	190		-	-	-	-	-	-	-	-	-
20	Miscellaneous	283		(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)
21	FASB 109 ITC	190		23,900	20,875	22,388	17,850	19,363	14,825	16,338	11,800	13,313
22	FASB 109 Rate Change - combined in '99	190		(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)
23	FASB 109 Flow Through	190		(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25				-	-	-	-	-	-	-	-	-
26				-	-	-	-	-	-	-	-	-
27	Rev. - Excess Capacity at WBS			-	-	-	20,934	10,467	20,934	20,934	20,934	20,934
28	Rounding			-	(2)	(1)	1	(1)	1	1	1	1
29				-	-	-	-	-	-	-	-	-
30	Total Deferred Income Taxes			\$ (1,224,433)	\$ (1,347,270)	\$ (1,285,852)	\$ (1,441,477)	\$ (1,394,374)	\$ (1,499,344)	\$ (1,470,411)	\$ (1,577,124)	\$ (1,538,234)

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1999 -2001
Prior Year (1999) 12 Mo. Actual

Schedule 8-9
Page 4 of 4
Person Responsible: F. Simpson

Accumulated Deferred Income Taxes - Woodhaven Water Allocation

Debit / (Credit)	Components	CIWC & ICC			TOTAL	Woodhaven	TOTAL Proj.	Woodhaven Proj.	TOTAL Proj.	Woodhaven Proj.	Woodhaven Proj.
Line	(A)	Account #	(C)	Description of Event	ADIT as of 12/31/99 (E)	ADIT as of 12/31/99 (D x E) (F)	ADIT as of 12/31/00 (D x E) (G)	ADIT as of 12/31/00 (D x G) (H)	ADIT as of 12/31/01 (D x I) (J)	ADIT as of 12/31/01 (D x I) (J)	Ave Future Test Year 2001 (H + J)/2 (K)
Rate Base Items Only				See Column A							
			Allocator	Allocation %							
1	Overheads and Other	283	Plant	2.52%	(1,646,512)	\$ (41,447)	\$ (1,335,789)	(\$33,626)	\$ (1,255,550)	(\$31,606)	\$ (32,616)
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	1.70%	(13,781)	(235)	(6,391)	(109)	-	0	(54)
3	Pension	190	Expense	2.43%	11,903	289	17,510	425	23,118	562	494
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	1.70%	41,527	707	(177,254)	(3,017)	(187,726)	(3,195)	(3,106)
5	Excess Tax Depreciation	282	Plant	2.52%	(9,964,113)	(250,825)	(10,172,876)	(256,081)	(10,599,851)	(266,829)	(261,455)
6	Alternative Minimum Tax	190	Plant	2.52%	385,496	9,704	385,496	9,704	385,496	9,704	9,704
7	Cost of Removal / Loss	283	Plant	2.52%	(548,798)	(13,815)	(548,798)	(13,815)	(548,798)	(13,815)	(13,815)
8	Contributions in Aid of Construction	190	Plant	2.52%	3,637,337	91,562	3,637,337	91,562	3,637,337	91,562	91,562
9	Customer Advances	190	Plant	2.52%	18,167	457	18,167	457	18,167	457	457
10											
11											
12											
13											
14	Total Deferred Income Taxes				\$ (8,078,774)	\$ (203,603)	\$ (8,182,598)	\$ (204,498)	\$ (8,527,807)	\$ (213,159)	\$ (208,829)

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule B-9.1
Page 1 of 2
Person Responsible: F. Simpson

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Detailed Listing of Balance Sheet Assets and Liabilities - Federal

<u>- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -</u>												
	Components	CIWC & ICC	Balance	Balance	Average	Balance	Average	Proj. Balance	Average	Proj. Balance	Average	Rate Base
Line	(A)	Account #	12/31/97	12/31/98	1998	12/31/99	1999	12/31/00	2000	12/31/01	2001	(L)
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	Allowance for Doubtful Accounts	143	\$23,509	\$67,265	\$45,387	-\$78,987	-\$5,861	-\$78,987	-\$78,987	-\$78,987	-\$78,987	
2	Oak Run Negative Excess Depreciation	282	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	
3	Overheads and Other	283	-2,669,932	-3,400,881	-3,035,407	-4,047,429	-3,724,155	-3,286,084	-3,666,757	-3,092,169	-3,189,127	X
4	Depreciation-Plant Held for Future Use	283	-76,691	-84,445	-80,568	-84,445	-84,445	-92,199	-88,322	-99,953	-96,076	
5	Bourbonnais Gain	282	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	
6	Tank Painting @ 46% FIT	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	31,282	15,989	23,636	29,283	22,636	42,577	35,930	55,871	49,224	X
8	Tank Painting @ 34%	186	-18,634	30,548	5,957	91,429	60,989	-455,698	-182,135	-485,268	-470,483	X
9	Rate Case Amortization	186	150,535	527,745	339,140	944,109	735,927	529,207	736,658	409,315	469,261	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-20,985,275	-22,358,743	-21,672,009	-23,607,172	-22,982,958	-24,108,295	-23,857,733	-25,107,409	-24,607,852	X
13	Cost of Removal / Loss	283	-1,262,158	-1,278,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	<u>-17,532</u>	
17												
18	Total Gross Timing Differences:		<u>-\$16,454,032</u>	<u>-\$18,110,997</u>	<u>-\$17,282,515</u>	<u>-\$19,648,828</u>	<u>-\$18,879,913</u>	<u>-\$20,330,874</u>	<u>-\$19,989,851</u>	<u>-\$21,277,623</u>	<u>-\$20,804,249</u>	

* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Schedule B-9.1
Page 2 of 2
Person Responsible: F. Simpson

Detailed Listing of Balance Sheet Assets and Liabilities - State

- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item * (L)
1	Allowance for Doubtful Accounts	143	\$63,681	\$107,437	\$85,559	-\$38,815	\$34,311	-\$38,815	-\$38,815	-\$38,815	-\$38,815	
2	Oak Run Negative Excess Depreciation	282	0	0	0	0	0	0	0	0	0	
3	Overheads and Other	283	-1,911,000	-2,642,978	-2,276,989	-3,289,526	-2,966,252	-2,673,206	-2,981,366	-2,500,931	-2,587,069	X
4	Depreciation-Plant Held for Future Use	283	-25,974	-33,728	-29,851	-33,728	-33,728	-41,482	-37,605	-49,236	-45,359	
5	Bourbonnais Gain	282	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	
6	Tank Painting @ 6.40%	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	53,134	37,841	45,488	51,135	44,488	64,429	57,782	77,723	71,076	X
8	Tank Painting @ 7.18%	186	-176,478	-127,296	-151,887	-66,415	-96,856	-613,542	-339,979	-643,113	-628,328	X
9	Rate Case Amortization	186	-242,377	134,833	-53,772	551,197	343,015	136,295	343,746	16,403	76,349	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-22,203,484	-23,576,952	-22,890,218	-24,825,381	-24,201,167	-25,290,144	-25,057,763	-26,366,537	-25,828,341	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		0	0	0	0	0	0	0	0	0	
17												
18	Total Gross Timing Differences:		<u>-\$16,641,876</u>	<u>-\$18,298,870</u>	<u>-\$17,470,873</u>	<u>-\$19,837,701</u>	<u>-\$19,068,786</u>	<u>-\$20,628,412</u>	<u>-\$20,233,057</u>	<u>-\$21,674,081</u>	<u>-\$21,151,247</u>	

* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

B - 9.2
1 of 1
F. Simpson

Proposed Test Year Period: Future
Period Reported: 2001

Analysis of Investment Tax Credits

Line	Year ITC Generated (A)	Original Amt. of ITC (B)	ITC Recaptures (C)	Test Year Amortization (D)	Total Amort. to 1/1/2001 (E)	Unamortized Beginning Balance (F)	Unamortized Ending Balance (G)	Test Year Ave. Balance (H)
1	1970 & Prior	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2								
3	1971							
4	1972							
5	1973							
6	1974							
7	1975							
8	1976							
9	1977							
10	1978							
11	1979							
12	1980							
13	1981							
14	1982							
15	1983							
16	1984							
17	1985							
18	1986							
19	1987							
20	1988							
21	1989							
22	1990							
23								
24	Sub-total	0	0	0	0	0	0	0
25								
26	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NONE

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Schedule

Page

Person Responsible:

B - 10

1 of 1

D. Leppert

Deferred Charges

<u>Line</u>	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/98 (E)	Balance at 12/31/98 (F)
		Various				
1	Tank Painting				\$12,977	\$9,842
2	Cylinder Deposits				9,892	10,532
3					\$22,869	\$20,374
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15		Balance at	Balance at	Balance at	Average	Amortization
16		12/31/99	12/31/00	12/31/01	Balance in	Expense
17		(G)	(H)	(I)	Rate Base	(K)
18	Tank Painting	\$8,022	\$6,014	\$4,194	\$5,104	\$1,820
19	Cylinder Deposits	1,240	1,240	1,240	1,240	0
20		\$9,262	\$7,254	\$5,434	\$6,344	\$1,820

Rate Case Docket No. 00-

Person Responsible:

D. Leppert

Period Reported: 2001

Property Held for Future Use Included in Rate Base

[illegible]

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 12

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Analysis of Activity in Property Held for Future Use

<u>Line</u>	Description and Location of Property	1998	1999	2000	2001
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>
1	None				

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 13

Page

1 of 1

Person Responsible:

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Customer Deposits

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>Projected</u> <u>2000</u> <u>(D)</u>	<u>Projected</u> <u>2001</u> <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	\$0	\$0	\$0	\$0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule B - 14
Page 1 of 1
Person Responsible: D. Leppert

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Budget Payment Plan Balances

<u>Line</u>	<u>Month</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	0	0	0	0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

Rate Case Docket No. 00-

Prior Year (1999) 12 Mo. Actual

Person Responsible:

D. Leppert

Customer Advances:

[illegible]

Woodhaven Water Division
Rate Case Docket No. 00-

Schedule B - 15
Page 2 of 4
Person Responsible: D. Leppert

Customer Advances:

[illegible]

Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1997 and 1998
Prior Year (1999) 12 Mo. Actual

Schedule B - 15
Page 3 of 4
Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Contributions in Aid of Construction:</u>					Projected				Projected		
	Advance Activity Description / Date	CIAC at 12/31/99	2000 Additions	2000 Other	2000 Transfers	CIAC at 12/31/00	2001 Additions	2001 Other	2001 Transfers	CIAC at 12/31/01	Ave. Future Test Year
<u>Line</u>	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
1	1998 change - net	\$0			\$0	\$0			\$0	\$0	\$0
2		0			0	0			0	0	0
3	1999 change - net	5,918			0	5,918			0	5,918	5,918
4		0			0	0			0	0	0
5	2000 change - net	0			0	0			0	0	0
6		0			0	0			0	0	0
7	2001 change - net	0			0	0			0	0	0
8		0			0	0			0	0	0
9		0			0	0			0	0	0
10		0			0	0			0	0	0
11		0			0	0			0	0	0
12		0			0	0			0	0	0
13		0			0	0			0	0	0
14		0			0	0			0	0	0
15		0			0	0			0	0	0
16		0			0	0			0	0	0
17		0			0	0			0	0	0
18		0			0	0			0	0	0
19		0			0	0			0	0	0
20		0			0	0			0	0	0
21		0			0	0			0	0	0
22		0			0	0			0	0	0
23		0			0	0			0	0	0
24		0			0	0			0	0	0
25		0			0	0			0	0	0
26		0			0	0			0	0	0
27		0			0	0			0	0	0
28		0			0	0			0	0	0
29	12/31/97 Balance	<u>917,096</u>				<u>917,096</u>				<u>917,096</u>	<u>917,096</u>
30	Total Contributions in Aid:	\$923,014	\$0	\$0	\$0	\$923,014	\$0	\$0	\$0	\$923,014	\$923,014
31											
32											
33											
34		<u>12/31/99</u>		2000		<u>12/31/00</u>		2001		<u>12/31/01</u>	<u>Ave. Test Year</u>
35	Amortization of CIAC	\$378,778		Amortization		\$397,238		Amortization		\$415,698	\$406,468
				\$18,460				\$18,460			

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1998 and 1999
Prior Year (1999) 12 Mo. Actual

Schedule B - 15
Page 4 of 4
Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Contributions in Aid of Construction:</u>										
Line	Advance Activity Description / Date (A)	CIAC at 12/31/97 (B)	1998 Additions (C)	1998 Other (D)	1998 Transfers (E)	CIAC at 12/31/98 (F)	1999 Additions (G)	1999 Other (H)	1999 Transfers (I)	CIAC at 12/31/99 (J)
1	1998 change - net		\$0		\$0	\$0				\$0
2					0	0				0
3	1999 change - net				0	0	5,918			5,918
4					0	0				0
5					0	0				0
6					0	0				0
7					0	0				0
8					0	0				0
9					0	0				0
10					0	0				0
11					0	0				0
12					0	0				0
13					0	0				0
14					0	0				0
15					0	0				0
16					0	0				0
17					0	0				0
18					0	0				0
19					0	0				0
20					0	0				0
21					0	0				0
22					0	0				0
23					0	0				0
24					0	0				0
25					0	0				0
26					0	0				0
27					0	0				0
28					0	0				0
29	12/31/97 Balance	<u>917,096</u>				<u>917,096</u>				<u>917,096</u>
30	Total Contributions in Aid:	<u>\$917,096</u>	\$0	\$0	\$0	<u>\$917,096</u>	\$5,918	\$0	\$0	<u>\$923,014</u>
31										
32										
33				1998				1999		
34		<u>12/31/97</u>		<u>Amortization</u>		<u>12/31/98</u>		<u>Amortization</u>		<u>12/31/99</u>
35	Amortization of CIAC	<u>\$342,035</u>		<u>\$18,342</u>		<u>\$360,377</u>		<u>\$18,401</u>		<u>\$378,778</u>

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule B - 87
Page 1 of 1
Person Responsible: F. Simpson

Proposed Test Year Period: Future
Period Reported: 2000 & 2001

FAS 87 - Pension

<u>Line</u>	<u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	Ave. 2001 <u>(D)</u>
1	CIWC Projected Reserve	\$320,794	\$334,088	
2				
3				
4				
5	<u>Expense:</u>			
6				
7	Woodhaven Water -	<u>323</u>	<u>323</u>	
8	CIWC Total -	13,294	13,294	
9				
10				
11				
12	Woodhaven Water % (Line 7/8):	2.43%	2.43%	
13				
14				
15				
16				
17				
18	Woodhaven Water Amount (Line 1 X 12):	<u>\$7,784</u>	<u>\$8,119</u>	<u>\$7,952</u>